

ILLINOIS DEPARTMENT OF REVENUE
1500 South Ninth Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY81-4

TO: All Illinois Licensed Motor Fuel Distributors

The Illinois Department of Revenue will enhance the automated processing of the Motor Fuel Tax returns and schedules starting with the July, 1981 returns. We believe our enhanced system has been designed in such a manner that it will be a great benefit to both you and the Department. We request your cooperation in adhering to the Motor Fuel Tax rules and regulations when completing your tax return and supporting schedules.

To accommodate these enhancements we are revising the tax returns and supporting schedules. As soon as the revised forms are available, a sample set will be forwarded to you.

Following is some information that we feel will be of assistance to you when completing your tax return.

TAX RETURNS

The Department will furnish pre-printed returns to you on a monthly basis. These returns will be mailed on approximately the 20th day of the month. (January pre-printed RETURN mailed January 20th due February 20th.) Should any name and address information on the tax return be incorrect or any information missing, please make the necessary correction on the tax return.

We will continue to furnish schedules at your request.

Until such time as you receive the pre-printed returns and revised schedules, you should continue to use the ones you have on hand.

SCHEDULES

The Department has found it necessary to make some minor changes to the column headings on some of the schedules.

In order that your return be processed without delays, it is essential that you complete each schedule in its entirety and in accordance with instructions. The reverse side of each schedule contains detailed filing instructions. Deviation from the instructions will result in unnecessary delays in processing your return and costly correspondence between you and the Department.

COMPUTER GENERATED SCHEDULES

The Department will continue to accept computer generated schedules in

lieu of detailed schedules providing they conform to the format of our schedules. If you choose to use computer generated schedules, they must be recapped on the Department's schedules.

We would like to take this opportunity to point out some common reporting errors and the acceptable reporting methods.

LICENSE NUMBERS

It is required that you enter the license number of companies with whom you do business on the schedules. On Schedule "A-1" and Schedule "D", you are to enter the license number of the person to whom you are selling the product. Enter the correct name of the seller or buyer as licensed under the Motor Fuel Tax Law by the Department. On Schedule "E", you are to enter the license number of the person from whom the special fuel was purchased (Special Fuel column only).

For convenience in providing this information, the Department periodically furnishes a booklet listing the name, address and licensee number of each person licensed under the Motor Fuel Tax Law. A monthly update is provided. If you do not have a copy of the booklet, please advise and we will provide you with one.

SUPPORTING DOCUMENTATION

As indicated in the instructions, deductions taken on Schedules "B", "E" and "F" must be supported by invoices, certificates, etc. Unsupported deductions will be disallowed and you will be billed for the tax plus the appropriate interest and penalty.

REPORTING OF EXCHANGES

All exchanges (exchange agreements) are subject to reporting. The "buyer" and "seller" must account for the gallonage in the same manner as all other sales or purchases.

"Book TRANSFERS" are also subject to reporting in the same manner as all other sales or purchases.

INVOICED GALLONS

The Motor Fuel Tax Law provides for the reporting of INVOICED GALLONAGE ONLY. All receipts and sales are to be accounted for by invoice date, invoice number and invoice gallonage.

COMMON CARRIER.

The bill of lading number is required covering the purchase and sale of all products transported via a common carrier.

REPORT OF EXPORT SHIPMENTS

The proper reporting of export shipments is determined by the means of transportation of the shipment.

When the shipment is transported (a) in equipment licensed as a common carrier by the ICC, or (b) in equipment under contract to the seller,

or (c) in equipment owned by the seller, the seller shall take the exemption on Schedule "C" showing the receiver/purchaser and the actual destination outside the State of Illinois.

When the export shipment is transported in equipment owned or under contract who is NOT a licensed distributor in the State of Illinois, the seller must collect the Motor Fuel Tax even though the shipment is going out of state.

If our new system is to work, we must have your cooperation in the submission of returns and schedules. We realize that to comply with these changes you may need to make some adjustments to the manner in which you have been reporting; however, we believe the changes will be beneficial to both you and the Department.

Should you have any questions regarding the filing of your Motor Fuel Tax returns, please feel free to contact us at 217/782-2291.

J. Thomas Johnson
Director

Issued: July, 1981

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